

# Applying for a Washington State CPA License\*

## International Reciprocity

### Checklist & Instructions

1. **IQEX Exam:** You must successfully complete the International Uniform Certified Public Accountant Qualification Examination (IQEX). If you have not yet taken the IQEX, contact the National Association of State Boards of Accountancy (NASBA) at (615) 880-4250 or [www.nasba.org](http://www.nasba.org) to obtain information on the IQEX and to arrange to take the IQEX examination. You must request that NASBA provide the Board with verification of your IQEX exam grades.
2. **Application:** You must submit a complete *License Application – International Reciprocity* form and the \$300.00 fee. Be sure you complete all parts of the form. When you complete the form you must:
  - Provide employment information demonstrating at least one year of public accounting experience within the last eight years; and
  - Certify that you have completed 120 hours of Continuing Professional Education (CPE), with a limitation of 24 hours of non-technical subjects, within the 36 months immediately preceding the date you submit your application
3. **Status:** You must submit verification that your foreign credential is active and in good standing, the initial issue date of your foreign credential, the absence of disciplinary proceedings, that you passed the applicable qualifying examination, and that you met the experience requirements for obtaining your credential. You must complete Section A of the *Authorization for Exchange of Professional Accounting Credential Information for Interstate Reciprocity* form (enclosed). Submit the form directly to the organization issuing your foreign credential to request verification of the above information to be sent to the Board.
4. **Ethics:** You must complete the AICPA's *Professional Ethics for CPAs* with a grade of 90% or better. For information on the self-study course and the examination contact either:
  - (a) Washington Society of CPAs at (425) 644-8199 or (800) 272-8273 (in Washington only); or
  - (b) American Institute of CPAs at (888) 777-7077You must request to have notice of your grade mailed directly to the Board.

To assist you, the following forms and information are available on the Board's website:

- Optional [CPE Worksheet](#)
- [CPE Rules](#) and [Frequently Asked Questions](#)
- License Application – International Reciprocity Form (See pages 2 and 3)
- [Authorization for Exchange of Professional Accounting Credential Information for International Reciprocity Form](#)

\* As a result of legislative changes to the Public Accountancy Act, effective July 1, 2001, the Board does not issue CPA certificates. All individuals must meet the education, examination, ethics and experience requirements in order to qualify for a CPA license. If you held a Washington State CPA certificate prior to July 1, 2001, to apply for a license you must use the *Certificate-holder License Application* form.

*The Board is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This Act establishes a strong state mandate in favor disclosure of public records. As such, the information you submit to the board, including personal information, may ultimately be subject to disclosure as a public record.*

# License Application - International Reciprocity

## Board of Accountancy Washington State

**Mail to:**

Washington State Board of Accountancy  
P O Box 43123  
Olympia, WA 98504-3123  
360/586-0784      www.cpaboard.wa.gov

**Fees** (must accompany application):

License by International Reciprocity ..... **\$300.00**

Make Check Payable To: ..... *WA State Board of Accountancy*

**Applicant's Name** (as you wish it to appear on your license):

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**Last****First****Middle**

**Other Names** *Attach documentation (such as a court decree or marriage certificate) of other names by which you have been known.*

**Address**

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**Street**

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**City****State/Province****Zip****Country**

**Telephone number** (during business hours) \_\_\_\_\_

**Date of Birth** \_\_\_\_\_

**Social Security Number (SSN)\*** \_\_\_\_\_

\*(Please see "Why we ask for your Social Security Number" [on reverse] for important information regarding disclosure of Social Security Number)

Federal Identification Number in Country of Foreign  
Credential (if available/applicable)

**Employer** \_\_\_\_\_

**Address**

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**Street**

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**City****State/Province****Zip****Country**

**Telephone** (during normal business hours) \_\_\_\_\_

**Continuing Professional Education**

WAC 4-25-830 requires a CPA applying for a Washington state CPA license under the reciprocity provisions of RCW 18.04.180 or 18.04.183 to have completed 120 hours of CPE, with a limitation of 24 hours of non-technical subjects, within the 3-year period immediately preceding application for a Washington state license. The CPE must meet the requirements of WAC 4-25-831 and the CPA must meet the supporting documentation requirements of WAC 4-25-833. By signing the following affidavit you certify your compliance with these requirements.

**Affidavit of Applicant:**

I understand the restrictions imposed by the Public Accountancy Act and the rules adopted by the Washington State Board of Accountancy. I certify under the penalty of perjury that I have fully complied with the CPE requirements of WAC 4-25-830 and supporting documentation requirements of WAC 4-25-833.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Location: \_\_\_\_\_  
(City, State or Province, Country)

## Summary of Employment

List employment showing at least one year of public accounting experience within the last eight years. You need a license to practice public accounting if you intend to use the CPA title or enter Washington State to practice accounting as a CPA.

EMPLOYER	ADDRESS	DATE		TOTAL HOURS
		FROM	TO	

### Good Character:

One requirement for licensure is "good character" (generally defined as a personal history free of felonious or dishonest acts). Please answer the following questions. Attach separate page(s) explaining any "yes" answers:

1. Have you ever been convicted of a criminal offense in any state, province, or country? ..... Yes No
2. Have you ever had a professional license or permit, or an enrollment to practice before the Treasury Department suspended or revoked? ..... Yes No
3. Have you ever been expelled from a professional society or institute? ..... Yes No

### Why we ask for your Social Security Number:

You are required to provide your Social Security Number in order to assist in enforcement of child support laws. Your Social Security Number may also be used for identification purposes. (Section 7, Chapter 160, Laws of 1998.)

#### If you do not provide a Social Security Number, please complete the following:

I have not furnished a Social Security Number on my application for issuance of my CPA license. I do not have a Social Security Number. I declare, under penalty of perjury under the laws of the State of Washington, that the foregoing is true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Location: \_\_\_\_\_  
(City, State or Province, Country)

### Signature & Affidavit:

#### **Original Signature Required--Do Not Fax**

I, (*applicant*), certify under the penalty of perjury that the foregoing information is true and correct. I understand that making false or misleading responses during the application process constitutes basis for the Board to deny, suspend, or revoke a CPA license.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Location: \_\_\_\_\_  
(City, State or Province, Country)